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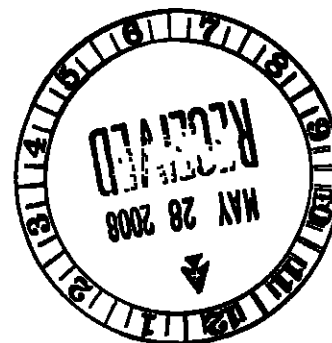
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May 27, 2008

Via Overnight Mail

Ms. Anne Quinlan
Acting Secretary
Surface Transportation Board
395 G. Street, N.W.
Washington, D.C. 20424-0001



Re: Docket No. AB-43 (Sub-No. 183X) Illinois Central Railroad Company — Notice of Exemption for Abandonment in Dyersburg, Dyer County, Tennessee

Dear Ms. Quinlan:

By notice of exemption served in the above-captioned proceeding on March 25, 2008, Illinois Central Railroad Company ("IC") was authorized to abandon its line of railroad extending from Milepost 48.51 to 47.50, a distance of approximately 1.01 miles, all in Dyersburg, Dyer County, Tennessee. IC's abandonment exemption became effective on May 14, 2008.

Pursuant to 49 C.F.R. 1152.29(e)(2) and 1152.50(c), IC hereby provides notice that it exercised the authority granted herein and consummated abandonment of the subject line of railroad on May 27, 2008.

Ten copies of this letter are enclosed for filing at the Board. An extra copy also is enclosed, and I would request that you date-stamp that copy to show receipt of this filing and return it to me in the provided envelope. Thank you for your assistance on this matter.

Respectfully submitted,

Thomas J. Healey
Attorney for Illinois Central Railroad Company

cc. Tennessee Department of Transportation

ENTERED
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